

## ABSTRACT

This research was purposed to analyze the influences of accrual quality. The innate accrual quality and discretionary accrual quality to the debt cost and equity cost. This research used 71 samples of authorized manufactures that had been registered in Bursa Efek Indonesia (BEI) Year 2011-2013. The sampling method was the Sampling Purposive Method. The analysis that was used in this research was Regression of Doubled-Linear Analysis.

The result of this research told that accrual quality did not have any significant influence to the debt cost, so Hypothesis 1a was declined. Accrual quality negatively and significantly influenced the equity cost, so hypothesis 1b was accepted. The innate accrual quality did not have any influence significantly to the debt cost, so hypothesis 2a was declined. The innate accrual quality did not have any influence significantly to the equity cost so hypothesis 2b was declined. Discretionary accrual quality did not have any significant influence to the debt cost, so hypothesis 3a was declined. Discretionary actual quality did not have any significant influence to the equity cost, so hypothesis 3b was declined.

**Keywords:** *accrual quality, innate accrual quality, discretionary accrual quality, debt cost, equity cost.*

## ABSTRAKSI

Penelitian ini bertujuan untuk menganalisis pengaruh kualitas akrual, kualitas akrual innate dan kualitas akrual diskresioner terhadap biaya utang dan biaya ekuitas. Penelitian ini menggunakan 71 sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) Tahun 2011-2013. Metode pengambilan sampel yang digunakan adalah metode purposive sampling. Analisis yang digunakan pada penelitian ini adalah Analisis Regresi Linier Berganda.

Hasil penelitian menunjukkan bahwa kualitas akrual tidak berpengaruh signifikan terhadap biaya hutang, sehingga hipotesis 1a ditolak, kualitas akrual berpengaruh negatif dan signifikan terhadap biaya ekuitas, sehingga hipotesis 1b diterima, kualitas akrual innate tidak berpengaruh signifikan terhadap biaya hutang, sehingga hipotesis 2a ditolak, kualitas akrual innate tidak berpengaruh signifikan terhadap biaya ekuitas, sehingga hipotesis 2b ditolak, kualitas akrual diskresioner tidak berpengaruh signifikan terhadap biaya hutang, sehingga hipotesis 3a ditolak, kualitas akrual diskresioner tidak berpengaruh signifikan terhadap biaya ekuitas, sehingga hipotesis 3b ditolak.

Kata kunci : kualitas akrual, kualitas akrual innate, kualitas akrual diskresioner, biaya utang, biaya ekuitas